



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MANITOWOC PUBLIC UTILITIES

Principal Office: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I C. TED NELSON of
(Person responsible for accounts)

_____, MANITOWOC PUBLIC UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/19/1999
(Signature of person responsible for accounts)	(Date)

GENERAL MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANITOWOC PUBLIC UTILITIES**Utility Address:** 1303 S. 8TH STREET

P.O. BOX 1090

MANITOWOC, WI 54221-1090

When was utility organized? 10/2/1911**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID FRANTSEN**Title:** MANAGER OF BUSINESS SERVICES**Office Address:**

1303 S. 8TH ST.

P.O. BOX 1090

MANITOWOC, WI 54221-1090

Telephone: (920) 683 - 4640**Fax Number:** (920) 683 - 4748**E-mail Address:** dfrantsen@mpu.org

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JONET AND FOUNTAIN**Title:****Office Address:** JONET AND FOUNTAIN

200 S WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361**Fax Number:****E-mail Address:****Date of most recent audit report:** 4/6/1998**Period covered by most recent audit:** FOR THE YEAR ENDED DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR C. TED NELSON**Title:** GENERAL MANAGER**Office Address:**

1303 S. 8TH ST.

P.O. BOX 1090

MANITOWOC, WI 54221-1090

Telephone: (920) 683 - 4600**Fax Number:** (920) 683 - 4748**E-mail Address:** tnelson@mpu.org

Name of utility commission/committee: MANITOWOC PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

MR KEVIN CRAWFORD, MAYOR

MR DAN HORNUNG

MR JAMES MAC DONALD, ALDERMAN

MR JAMES G. MORROW, VICE PRESIDENT

MR NORMAN H. REICHARD, PRESIDENT

MR MARK SEIDL, SECRETARY

MR ROBERT ZIEGELBAUER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	33,056,877	31,747,947	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	22,957,063	22,301,069	2
Depreciation Expense (403)	3,198,106	2,987,826	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,178,570	2,158,691	5
Total Operating Expenses	28,333,739	27,447,586	
Net Operating Income	4,723,138	4,300,361	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,723,138	4,300,361	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	28,386	4,630	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,342,327	1,026,863	10
Miscellaneous Nonoperating Income (421)	0	56,800	11
Total Other Income	1,370,713	1,088,293	
Total Income	6,093,851	5,388,654	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	29,464	710	13
Total Miscellaneous Income Deductions	29,464	710	
Income Before Interest Charges	6,064,387	5,387,944	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,754,896	1,539,260	14
Amortization of Debt Discount and Expense (428)	123,524	114,666	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	7,946	2,835	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,886,366	1,656,761	
Net Income	4,178,021	3,731,183	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	51,676,109	47,944,959	20
Balance Transferred from Income (433)	4,178,021	3,731,183	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	33	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	55,854,130	51,676,109	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
Sewer User Fees Revenue	276,399	3
Sewer User Fees Expenses	(276,399)	4
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
Nonutility Property Depreciation and Insurance	0	5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Water Utility	370,667	6
Electric Utility	971,660	7
Total (Acct. 419):	1,342,327	
Miscellaneous Nonoperating Income (421):		
Electric Utility	0	8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
Electric Utility	29,464	10
Total (Acct. 426):	29,464	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	29,238	67,992			97,230	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	4,614	18,749			23,363	3
Materials	9,645	18,436			28,081	4
Taxes					0	5
Other (list by major classes):						
Labor & General Overheads	3,253	14,147			17,400	6
Total costs and expenses	17,512	51,332	0	0	68,844	
Net income (or loss)	11,726	16,660	0	0	28,386	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,793,048	29,263,829	0	0	33,056,877	1
Less: interdepartmental sales	100,105	268,011	0	0	368,116	2
Less: interdepartmental rents	960	23,700		0	24,660	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		25,412			25,412	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,691,983	28,946,706	0	0	32,638,689	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	495,610	168,274	663,884	1
Electric operating expenses	2,482,500	717,021	3,199,521	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	23,294	17,400	40,694	6
Other nonutility expenses	81,120	16,574	97,694	7
Water utility plant accounts	32,584	652	33,236	8
Electric utility plant accounts	250,024	5,001	255,025	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	2,223	44	2,267	13
Accum. prov. for depreciation of electric plant	30,469	609	31,078	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	925,575	(925,575)	0	18
All other accounts	0	0	0	19
Total Payroll	4,323,399	0	4,323,399	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	112,690,761	100,035,594	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	37,998,559	35,138,945	2
Net Utility Plant	74,692,202	64,896,649	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	74,692,202	64,896,649	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	552,058	552,058	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,457	5,784	6
Net Nonutility Property	545,601	546,274	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	8,320,807	10,121,406	9
Total Other Property and Investments	8,866,408	10,667,680	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(1,737,633)	571,188	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	770	770	12
Temporary Cash Investments (136)	11,434,137	13,169,496	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,729,560	1,902,007	15
Other Accounts Receivable (143)	718,272	621,955	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,896	2,819	18
Materials and Supplies (151-163)	2,773,808	2,631,352	19
Prepayments (165)	39,118	107,029	20
Interest and Dividends Receivable (171)	204,293	320,819	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	15,174,221	19,327,435	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,060,060	1,141,132	24
Other Deferred Debits (182-186)	152,030	172,019	25
Total Deferred Debits	1,212,090	1,313,151	
Total Assets and Other Debits	99,944,921	96,204,915	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	55,854,130	51,676,109	28
Total Proprietary Capital	55,854,130	51,676,109	
LONG-TERM DEBT			
Bonds (221-222)	29,390,000	29,260,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	55,500	3,060	31
Total Long-Term Debt	29,445,500	29,263,060	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	2,253,500	1,947,655	32
Accounts Payable (232)	1,802,223	3,363,919	33
Payables to Municipality (233)	192,816	190,178	34
Customer Deposits (235)	43,097	31,514	35
Taxes Accrued (236)	1,855,977	1,855,977	36
Interest Accrued (237)	555,323	585,620	37
Matured Long-Term Debt (239)			38
Matured Interest (240)		1,236	39
Tax Collections Payable (241)	73,840	77,574	40
Miscellaneous Current and Accrued Liabilities (242)	227,146	186,369	41
Total Current and Accrued Liabilities	7,003,922	8,240,042	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	22,683	44
Total Deferred Credits	0	22,683	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	1,438,577	1,294,047	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	1,438,577	1,294,047	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,202,792	5,708,974	49
Total Liabilities and Other Credits	99,944,921	96,204,915	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	23,015,589	0	0	78,332,863	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	5,054,116			6,288,193	7
Total Utility Plant	28,069,705	0	0	84,621,056	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,060,376	0	0	31,938,183	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,060,376	0	0	31,938,183	
Net Utility Plant	22,009,329	0	0	52,682,873	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	5,589,588	29,549,357			35,138,945	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	480,440	2,717,666			3,198,106	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,925				25,925	6
Accruals charged other						7
accounts (specify):						8
Amounts Charged to Clearing Accts	28,136	99,915			128,051	9
Salvage	11,725	61,994			73,719	10
Other credits (specify):						11
					0	12
Total credits	546,226	2,879,575	0	0	3,425,801	13
Debits during year						14
Book cost of plant retired	71,954	439,377			511,331	15
Cost of removal	3,484	51,372			54,856	16
Other debits (specify):						17
					0	18
Total debits	75,438	490,749	0	0	566,187	19
Balance End of Year	6,060,376	31,938,183	0	0	37,998,559	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Electric Fund-Land	523,809	0	0	523,809	2
Electric Fund-Car Ferry Building	28,249	0	0	28,249	3
Total Nonutility Property (121)	552,058	0	0	552,058	
Less accum. prov. depr. & amort. (122)	5,784	673	0	6,457	4
 Net Nonutility Property	 546,274	 (673)	 0	 545,601	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	2,108,482				2,108,482	2,025,842	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			549,939		549,939	490,252	3
Total Electric Utility					2,658,421	2,516,094	

Account	Total End of Year	Amount Prior Year	
Electric utility total	2,658,421	2,516,094	1
Water utility (154)	115,387	115,258	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	2,773,808	2,631,352	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1989 Electric Power System Mortgage Revenue Bonds	0	11555	63,551	1
1991 Electric Power System Mortgage Revenue Bonds	0	9573	43,875	2
1993 Electric Power System Mortgage Revenue Bonds	0	57444	493,066	3
1994 Water Works System Mortgage Revenue Bonds	0	6655	67,635	4
1995 Electric Power System Mortgage Revenue Bonds	0	11085	117,318	5
1995-1 Electric Power System Mortgage Revenue Bonds	0	10631	80,617	6
1996 Electric Power System Mortgage Revenue Bonds	0	8779	57,797	7
1997 Water Works System Mortgage Revenue Bonds	0	3627	97,924	8
1998 Water Works System Mortgage Revenue Bonds	0	2496	38,277	9
Total			1,060,060	
Unamortized premium on debt (251)				
NONE				10
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Electric Utility-Series 1989 - \$10,000,000	10/15/1989	08/01/2002	6.61%	1,535,000	1
Electric Utility-Series 1991 - \$5,100,000	02/15/1991	08/01/2004	6.80%	1,355,000	2
Electric Utility-Series 1993 - \$8,685,000	02/04/1993	08/01/2007	5.55%	6,215,000	3
Water Utility-Series 1994 - \$3,365,000	05/15/1994	06/01/2009	5.48%	2,605,000	4
Electric Utility-Series 1995 - \$5,800,000	01/15/1995	08/01/2009	6.03%	4,285,000	5
Electric Utility-Series 1995-1-\$4,200,000	12/28/1995	08/01/2006	4.70%	3,975,000	6
Electric Utility-Series 1996 - \$3,050,000	01/15/1996	08/01/2005	4.50%	2,850,000	7
Water Utility-Series 1997 - \$4,420,000	12/03/1997	06/01/2017	4.83%	4,420,000	8
Water Utility-Series 1998 - \$2,570,000	03/03/1998	06/01/2010	4.30%	2,150,000	9
Total Bonds (Account 221):				29,390,000	
Total Reacquired Bonds (Account 222)				0	10

Net amount of bonds outstanding December 31: 29,390,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Fischer Property	05/13/1998	02/26/2002	0.00%	55,500	1
Total for Account 224				55,500	
Notes Payable (231)					
Electric Utility - Series 1991 - Current Portion	08/01/1998	08/01/1999	6.80%	0	2
Fischer Property	02/26/1998	02/26/1999	5.00%	18,500	3
Electric Utility - Series 1995 - Current Portion	08/01/1998	08/01/1999	6.03%	300,000	4
Electric Utility - Series 1995-1 - Current Portion	08/01/1998	08/01/1999	4.70%	40,000	5
Electric Utility - Series 1996 - Current Portion	08/01/1998	08/01/1999	4.50%	35,000	6
Electric Utility - Series 1993 - Current Portion	08/01/1998	08/01/1999	5.55%	1,005,000	7
Water Utility - Series 1994 - Current Portion	06/01/1998	06/01/1999	5.48%	190,000	8
Water Utility - Series 1997 - Current Portion	06/01/1998	06/01/1999	4.83%	0	9
Water Utility - Series 1998 - Current Portion	06/01/1998	06/01/1999	4.30%	215,000	10
Electric Utility - Series 1989 - Current Portion	08/01/1998	08/01/1999	6.61%	450,000	11
Total for Account 231				2,253,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,855,977	1
Accruals:		
Charged water department expense	399,683	2
Charged electric department expense	1,456,294	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,855,977	
Taxes paid during year:		
County, state and local taxes	1,855,977	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	1,855,977	
Balance end of year	1,855,977	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Electric Mortgage Revenue Bond-Series 1989	66,334	147,915	159,202	55,047	1
Electric Mortgage Revenue Bond-Series 1991	38,430	92,233	92,233	38,430	2
Electric Mortgage Revenue Bond-Series 1993	185,948	427,181	446,275	166,854	3
Water Mortgage Revenue Bond-Series 1994	13,784	160,640	161,037	13,387	4
Electric Mortgage Revenue Bond-Series 1995	123,641	290,232	296,840	117,033	5
Electric Mortgage Revenue Bond-Series 1995-1	79,881	190,932	191,715	79,098	6
Electric Mortgage Revenue Bond-Series 1996	56,970	136,115	136,728	56,357	7
Water Mortgage Revenue Bond-Series 1998		87,312	76,826	10,486	8
Water Mortgage Revenue Bond-Series 1997	18,517	222,336	222,222	18,631	9
Subtotal	583,505	1,754,896	1,783,078	555,323	
Advances from Municipality (223)					
	0			0	10
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Fischer Property	0	0	0	0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	2,115	7,946	10,061	0	12
Subtotal	2,115	7,946	10,061	0	
Total	585,620	1,762,842	1,793,139	555,323	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,857,545	1,824,156	27,273	0	0	5,708,974	1
Add credits during year:							
For Services		84,843				84,843	2
For Mains	408,975					408,975	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,266,520	1,908,999	27,273	0	0	6,202,792	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			14,104			14,104	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
Water Bond Special Redemption Fund	1,181,519	3
Electric Bond Special Redemption Fund	4,304,295	4
Total (Acct. 125):	5,485,814	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
Water New Micro Plant Fund	1,946,723	6
Water Catastrophic Fund	257,211	7
Electric Catastrophic Fund	631,059	8
Total (Acct. 128):	2,834,993	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	227,096	12
Electric	1,502,464	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	1,729,560	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	196,355	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
Water - Property Damage Claims, Misc Billings, Etc.	11,605	18
Electric - Electric Extensions, Steam Billings, Etc.	510,312	19
Total (Acct. 143):	718,272	
Receivables from Municipality (145):		
Water Utility	(2,756)	20
Electric Utility	14,652	21
Total (Acct. 145):	11,896	
Prepayments (165):		
Prepaid Insurance - Electric	37,806	22
Prepaid Insurance - Water	1,312	23
Prepaid Postage - Electric		24
Total (Acct. 165):	39,118	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Combustion Turbine Study-Power Plant	51,191	26
High Pressure Steam Study-Steam	9,123	27
Busch Agr Steam Line Study-Steam	9,971	28
Total (Acct. 183):	70,285	
Clearing Accounts (184):		
Electric-Employee Comp Time Earned and Carried Over to 1999	(6,355)	29
Water-Employee Comp Time Earned and Carried Over to 1999	(613)	30
Total (Acct. 184):	(6,968)	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
Watermain Assessment	8,056	32
Water Tower-Amortization of Painting	62,236	33
Water Retirement in Progress	3,470	34
Electric Retirement in Progress	14,951	35
Total (Acct. 186):	88,713	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Sewer Collections Payable	192,816	36
Total (Acct. 233):	192,816	
Other Deferred Credits (253):		
None		37
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	22,720,929	77,307,718	0	0	100,028,647	1
Materials and Supplies	115,322	2,587,257	0	0	2,702,579	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	5,824,982	30,743,770	0	0	36,568,752	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,062,032	1,893,850	0	0	5,955,882	6
Other (specify):					0	7
Average Net Rate Base	12,949,237	47,257,355	0	0	60,206,592	
Net Operating Income	988,115	3,735,023	0	0	4,723,138	8
Net Operating Income as a percent of						
Average Net Rate Base	7.63%	7.90%	N/A	N/A	7.84%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	53,765,119	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	53,765,119	
Net Income		
Net Income	4,178,021	5
Percent Return on Proprietary Capital	7.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

MPU added 5 miles of distribution circuit and 2.5 miles of watermain in 1998.

4. Estimated changes in revenues due to rate changes.

MPU made application in docket 3320-WR-103 for a 30.7% water rate increase. If approved, the rate increase will generate \$1.175 million of additional revenue.

5. Obligations incurred or assumed, excluding commercial paper.

\$2,579,000. of water revenue bonds were issued in 1998.

6. Formal proceedings with the Public Service Commission.

MPU made application in docket 3320-CE-108 to construct and place in service a 24.5 MW combustion Turbine pecking plant.

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

Amount of Federal and State Grants in aid received for Utility construction include in End of Year Totals-Electric Other-\$14,104 is from Tire Shredding.

Balance Sheet End-of-Year Account Balances (Page F-19)

Line 33 - In December of 1993, (12/93) the PSC granted MPU authorization to amortize over a seven year period the water tower painting protect cost incurred in 1993, totaling \$261,387.76.

Line 32 - Deferred watermain assessments.

Line 34 - Water Fund Retirement in progress.

Line 35 - Electric Fund Retirement in progress.

Identification and Ownership (Page iv)

June 7, 1999

Mr. David Frantsen, Manager of Business Services
Manitowoc Public Utilities
1303 South 8th Street
P.O. Box 1090
Manitowoc, WI 54221-1090

1998 Analytical Review DWCCA-3320-ELE

Dear Mr. Frantsen:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

Water Utility was organized on 10/2/1911

Electric Utility was organized in 1914

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,747,846	1
Total Sales of Water	3,747,846	
Other Operating Revenues		
Forfeited Discounts (470)	5,455	2
Miscellaneous Service Revenues (471)	389	3
Rents from Water Property (472)	10,350	4
Interdepartmental Rents (473)	960	5
Other Water Revenues (474)	28,048	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	45,202	
Total Operating Revenues	3,793,048	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	15,360	8
Pumping Expenses (620-633)	314,968	9
Water Treatment Expenses (640-652)	340,610	10
Transmission and Distribution Expenses (660-678)	604,982	11
Customer Accounts Expenses (901-905)	142,781	12
Sales Expenses (910)	402	13
Administrative and General Expenses (920-932)	459,734	14
Total Operation and Maintenance Expenses	1,878,837	
Other Operating Expenses		
Depreciation Expense (403)	480,440	15
Amortization Expense (404-407)		16
Taxes (408)	445,656	17
Total Other Operating Expenses	926,096	
Total Operating Expenses	2,804,933	
NET OPERATING INCOME	988,115	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	58	285,000	4,410	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	58	285,000	4,410	
Metered Sales to General Customers (461)				
Residential	11,474	782,169	1,249,328	4
Commercial	962	312,285	334,020	5
Industrial	159	2,041,103	1,518,240	6
Total Metered Sales to General Customers (461)	12,595	3,135,557	3,101,588	
Private Fire Protection Service (462)	130		56,806	7
Public Fire Protection Service (463)	1		407,964	8
Other Sales to Public Authorities (464)	95	78,000	76,973	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	143,499	100,105	12
Total Sales of Water	12,880	3,642,056	3,747,846	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	407,964	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	407,964	
Forfeited Discounts (470):		
Customer late payment charges	5,455	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,455	
Miscellaneous Service Revenues (471):		
Misc Billings	389	7
Total Miscellaneous Service Revenues (471)	389	
Rents from Water Property (472):		
Rental of Property	10,350	8
Total Rents from Water Property (472)	10,350	
Interdepartmental Rents (473):		
Pole Yard Rented to Electric Utility	960	9
Total Interdepartmental Rents (473)	960	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,044	10
Other (specify):		
Wisconsin State Sales Tax Allowance	4	11
Total Other Water Revenues (474)	28,048	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	14,498	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	69	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	120	6
Maintenance of Structures and Improvements (611)	578	7
Maintenance of Collecting and Impounding Reservoirs (612)	49	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	38	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	8	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	15,360	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,914	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	230,725	17
Pumping Labor and Expenses (624)	48,412	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,710	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	(701)	22
Maintenance of Structures and Improvements (631)	7,845	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	19,063	25
Total Pumping Expenses	314,968	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	15,946	26
Chemicals (641)	96,848	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	94,347	28
Miscellaneous Expenses (643)	68,397	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	15,860	32
Maintenance of Water Treatment Equipment (652)	49,212	33
Total Water Treatment Expenses	340,610	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	68,530	34
Storage Facilities Expenses (661)	14,682	35
Transmission and Distribution Lines Expenses (662)	130,569	36
Meter Expenses (663)	64,350	37
Customer Installations Expenses (664)	484	38
Miscellaneous Expenses (665)	67,282	39
Rents (666)	4,620	40
Maintenance Supervision and Engineering (670)	7,818	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	47,763	43
Maintenance of Transmission and Distribution Mains (673)	144,089	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	35,156	46
Maintenance of Meters (676)	12,043	47
Maintenance of Hydrants (677)	7,538	48
Maintenance of Miscellaneous Plant (678)	58	49
Total Transmission and Distribution Expenses	604,982	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,550	50
Meter Reading Labor (902)	28,213	51
Customer Records and Collection Expenses (903)	110,780	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	238	54
Total Customer Accounts Expenses	142,781	
SALES EXPENSES		
Sales Expenses (910)	402	55
Total Sales Expenses	402	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	94,130	56
Office Supplies and Expenses (921)	31,804	57
Administrative Expenses Transferred--Credit (922)	34,254	58
Outside Services Employed (923)	117,518	59
Property Insurance (924)	4,337	60
Injuries and Damages (925)	32,657	61
Employee Pensions and Benefits (926)	167,386	62
Regulatory Commission Expenses (928)	1,949	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	16,276	65
Rents (931)	19,080	66
Maintenance of General Plant (932)	8,851	67
Total Administrative and General Expenses	459,734	
Total Operation and Maintenance Expenses	1,878,837	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		399,683	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,737	2
Net property tax equivalent		390,946	
Social Security		49,913	3
PSC Remainder Assessment		4,797	4
Other (specify): NONE			5
Total tax expense		445,656	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.291300				5
School tax rate	mills		10.675800				6
Voc. school tax rate	mills		1.872900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.840000				10
Less: state credit	mills		1.434400				11
Net tax rate	mills		18.405600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.291300				14
Combined School Tax Rate	mills		12.548700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.840000				17
Total Tax Rate	mills		19.840000				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		18.405600				20
Net Local and School Tax Rate	mills		18.405600				21
Utility Plant, Jan. 1	\$	22,530,921	22,530,921				22
Materials & Supplies	\$	115,258	115,258				23
Subtotal	\$	22,646,179	22,646,179				24
Less: Plant Outside Limits	\$	1,950,445	1,950,445				25
Taxable Assets	\$	20,695,734	20,695,734				26
Assessment Ratio	dec.		0.864600				27
Assessed Value	\$	17,893,532	17,893,532				28
Net Local & School Rate	mills		18.405600				29
Tax Equiv. Computed for Current Year	\$	329,341	329,341				30
Tax Equivalent per 1994 PSC Report	\$	399,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	399,683					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	83,952		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,968,150		7
Wells and Springs (314)	369,571		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	178,222		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,599,895	0	
PUMPING PLANT			
Land and Land Rights (320)	22,823		12
Structures and Improvements (321)	572,228		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,392,109		17
Diesel Pumping Equipment (326)	11,680		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,016		20
Total Pumping Plant	2,020,856	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	41,989		21
Structures and Improvements (331)	1,284,711		22
Water Treatment Equipment (332)	1,273,279		23
Total Water Treatment Plant	2,599,979	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	25,541		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			83,952	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,968,150	7
Wells and Springs (314)			369,571	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			178,222	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,599,895	
PUMPING PLANT				
Land and Land Rights (320)			22,823	12
Structures and Improvements (321)			572,228	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	675		1,391,434	17
Diesel Pumping Equipment (326)			11,680	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,016	20
Total Pumping Plant	675	0	2,020,181	
WATER TREATMENT PLANT				
Land and Land Rights (330)			41,989	21
Structures and Improvements (331)			1,284,711	22
Water Treatment Equipment (332)			1,273,279	23
Total Water Treatment Plant	0	0	2,599,979	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			25,541	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,849,931		26
Transmission and Distribution Mains (343)	10,606,483	491,656	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	991,593	77,810	30
Hydrants (348)	641,226	57,234	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,114,774	626,700	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	278,863		34
Office Furniture and Equipment (391)	16,750		35
Computer Equipment (391.1)	249,485	4,447	36
Transportation Equipment (392)	154,665	26,202	37
Stores Equipment (393)	15,426		38
Tools, Shop and Garage Equipment (394)	136,586	3,298	39
Laboratory Equipment (395)	22,912		40
Power Operated Equipment (396)	16,250		41
Communication Equipment (397)	12,366		42
SCADA Equipment (397.1)	127,725	627	43
Miscellaneous Equipment (398)	1,118		44
Other Tangible Property (399)	0		45
Total General Plant	1,090,765	34,574	
Total utility plant in service directly assignable	22,426,269	661,274	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,426,269	661,274	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,849,931	26
Transmission and Distribution Mains (343)	11,097		11,087,042	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	28,693		1,040,710	30
Hydrants (348)	2,378		696,082	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	42,168	0	14,699,306	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)			278,863	34
Office Furniture and Equipment (391)			16,750	35
Computer Equipment (391.1)			253,932	36
Transportation Equipment (392)	27,352		153,515	37
Stores Equipment (393)			15,426	38
Tools, Shop and Garage Equipment (394)	1,759		138,125	39
Laboratory Equipment (395)			22,912	40
Power Operated Equipment (396)			16,250	41
Communication Equipment (397)			12,366	42
SCADA Equipment (397.1)			128,352	43
Miscellaneous Equipment (398)			1,118	44
Other Tangible Property (399)			0	45
Total General Plant	29,111	0	1,096,228	
Total utility plant in service directly assignable	71,954	0	23,015,589	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	71,954	0	23,015,589	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	727,652	1.67%	32,868	3
Wells and Springs (314)	369,571	2.94%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	40,243	1.77%	3,155	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	1,137,466		36,023	
PUMPING PLANT				
Structures and Improvements (321)	110,831	2.43%	13,905	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	763,306	4.42%	61,509	12
Diesel Pumping Equipment (326)	6,098	4.29%	501	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,815	4.29%	945	15
Total Pumping Plant	888,050		76,860	
WATER TREATMENT PLANT				
Structures and Improvements (331)	559,959	2.50%	32,118	16
Water Treatment Equipment (332)	481,613	3.24%	41,254	17
Total Water Treatment Plant	1,041,572		73,372	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	411,578	1.86%	34,409	19
Transmission and Distribution Mains (343)	1,470,031	0.93%	99,128	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	226,957	5.00%	55,007	23
Hydrants (348)	61,660	1.59%	10,267	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,170,226		198,811	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					760,520	3
314					369,571	4
315					0	5
316					43,398	6
317					0	7
	0	0	0	0	1,173,489	
321					124,736	8
322					0	9
323					0	10
324					0	11
325	675		148		824,288	12
326					6,599	13
327					0	14
328					8,760	15
	675	0	148	0	964,383	
331					592,077	16
332					522,867	17
	0	0	0	0	1,114,944	
341					0	18
342					445,987	19
343	11,097	1,500		40,000	1,596,562	20
344					0	21
345					0	22
346	28,693		5,422		258,693	23
348	2,378	1,984	1,082		68,647	24
349					0	25
	42,168	3,484	6,504	40,000	2,369,889	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	15,147	2.38%	6,637	26
Office Furniture and Equipment (391)	4,958	5.88%	985	27
Computer Equipment (391.1)	148,922	25.00%	62,735	28
Transportation Equipment (392)	66,703	10.56%	13,257	29
Stores Equipment (393)	4,602	5.88%	907	30
Tools, Shop and Garage Equipment (394)	76,516	6.25%	8,480	31
Laboratory Equipment (395)	10,175	5.88%	1,347	32
Power Operated Equipment (396)	(1,773)	6.07%	986	33
Communication Equipment (397)	8,608	10.00%	1,236	34
SCADA Equipment (397.1)	17,868	10.00%	12,799	35
Miscellaneous Equipment (398)	548	5.88%	66	36
Other Tangible Property (399)	0			37
Total General Plant	352,274		109,435	
Total accum. prov. directly assignable	5,589,588		494,501	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 5,589,588		 494,501	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					21,784	26
391					5,943	27
391.1					211,657	28
392	27,352		5,000		57,608	29
393					5,509	30
394	1,759		73		83,310	31
395					11,522	32
396					(787)	33
397					9,844	34
397.1					30,667	35
398					614	36
399					0	37
	29,111	0	5,073	0	437,671	
	71,954	3,484	11,725	40,000	6,060,376	
					0	38
	71,954	3,484	11,725	40,000	6,060,376	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	245,612	0	245,612	1
February	0	227,635	0	227,635	2
March	0	258,590	0	258,590	3
April	0	263,376	0	263,376	4
May	0	285,097	0	285,097	5
June	0	298,774	0	298,774	6
July	0	343,562	0	343,562	7
August	0	390,350	0	390,350	8
September	0	346,509	0	346,509	9
October	0	315,231	0	315,231	10
November	0	279,586	0	279,586	11
December	0	265,943	0	265,943	12
Total for year	0	3,520,265	0	3,520,265	
Less: Measured or estimated water used in main flushing and water treatment during year				46,944	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				3,473,321	16
Less: Water sold				3,642,056	17
Losses and unaccounted for				(168,735)	18
Percent unaccounted for to the nearest whole percent (%)				-5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				15,227	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				5,893	24
Date of minimum: 12/24/1998					25
Total KWH used for pumping for the year				5,048,921	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLLECTING WELL	A	66	13	3,500,000	Yes	1
COLLECTING WELL	B	86	13	5,000,000	No	2
COLLECTING WELL	C	84	13	5,000,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WATER INTAKES	1	9,000	27	48	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	11	1
Location	NORTH BACKWASH	3 LOLIFT	1 NY RESERVOIR	2
Purpose	S	P	S	3
Destination	T	T	D	4
Pump Manufacturer	PEERLESS	PEERLESS	DELAVAL	5
Year Installed	1972	1972	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	17,400	7,000	1,400	8
Pump Motor or Standby Engine Mfr	IDEAL	U. S.	G. E.	10
Year Installed	1972	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	150	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	13	14	14
Location	2 NY RESERVOIR	4 NY RESERVOIR	A COLLECTOR	15
Purpose	P	S	S	16
Destination	D	D	D	17
Pump Manufacturer	DELAVAL	DELAVAL	LAYNE BOWLER	18
Year Installed	1970	1970	1945	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,800	2,100	2,800	21
Pump Motor or Standby Engine Mfr	G. E.	GE/CATERPILLAR	G. E.	23
Year Installed	1972	1970	1945	24
Type	ELECTRIC	OTHER	ELECTRIC	25
Horsepower	200	150	250	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	15	16	17	1
Location	A COLLECTOR	B COLLECTOR	B COLLECTOR	2
Purpose	S	S	S	3
Destination	D	D	D	4
Pump Manufacturer	STERLING	PEERLESS	LAYNE BOWLER	5
Year Installed	1945	1968	1970	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,800	1,200	8
Pump Motor or Standby Engine Mfr	G. E.	G. E.	G. E.	10
Year Installed	1945	1968	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18	19	2	14
Location	B COLLECTOR	C COLLECTOR	SOUTH BACKWASH	15
Purpose	S	P	P	16
Destination	D	D	T	17
Pump Manufacturer	LAYNE BOWLER	PEERLESS	PEERLESS	18
Year Installed	1968	1994	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,800	2,300	17,400	21
Pump Motor or Standby Engine Mfr	G. E.	U. S. MOTORS	IDEAL	23
Year Installed	1968	1994	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	250	300	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	20	21	22	1
Location	C COLLECTOR	1 SOUTHWEST	2 SOUTHWEST	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	ALLIS-CHALMERS	ALLIS-CHALMERS	5
Year Installed	1994	1987	1987	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,000	200	600	8
Pump Motor or Standby Engine Mfr	U. S. MOTORS	G. E.	G. E.	10
Year Installed	1994	1987	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	5	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	23	3	4	14
Location	3 SOUTHWEST	NO. 1 RECLAIM	NO. 2 RECLAIM	15
Purpose	B	P	S	16
Destination	D	T	T	17
Pump Manufacturer	ALLIS-CHALMERS	KROGH	KROGH	18
Year Installed	1987	1972	1972	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,000	1,400	1,400	21
Pump Motor or Standby Engine Mfr	G. E.	U. S.	U. S.	23
Year Installed	1987	1972	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	15	15	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	5	6	7	1
Location	1 HILIFT	2 HILIFT	3 HILIFT	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	PEERLESS	5
Year Installed	1972	1972	1972	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,400	3,150	4,180	8
Pump Motor or Standby Engine Mfr	BURKE	BURKE	U. S.	10
Year Installed	1972	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	1 LOLIFT	2 LOLIFT		15
Purpose	S	S		16
Destination	D	D		17
Pump Manufacturer	LAYNE	PEERLESS		18
Year Installed	1972	1972		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	4,000	7,000		21
Pump Motor or Standby Engine Mfr	U. S.	U. S.		23
Year Installed	1972	1972		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	125	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	INDUSTRIAL PARK	REED AVENUE	GROUND STORAGE BLDG.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1995	1938	1970	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	185	180	0	9
				10
Total capacity in gallons	1,250,000	1,500,000	5,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	0.500	178	0	0	0	178	1
L	D	0.625	67	0	0	0	67	2
M	D	0.750	320	0	0	0	320	3
M	D	1.000	490	0	0	0	490	4
L	D	1.500	540	0	0	0	540	5
M	D	2.000	1,945	0	0	0	1,945	6
M	D	4.000	7,710	0	0	0	7,710	7
M	D	6.000	418,680	0	1,195	0	417,485	8
P	D	6.000	20,518	113	0	0	20,631	9
M	D	8.000	105,951	0	871	0	105,080	10
P	D	8.000	40,546	9,800	0	0	50,346	11
M	D	10.000	25,913	0	0	0	25,913	12
M	D	12.000	120,637	0	0	0	120,637	13
P	D	12.000	26,635	1,867	0	0	28,502	14
M	T	16.000	40,649	1,448	0	0	42,097	15
M	T	20.000	23,943	0	0	0	23,943	16
M	T	24.000	18,273	0	0	0	18,273	17
Total Within Municipality			852,995	13,228	2,066	0	864,157	
M	T	24.000	2,500	0	0	0	2,500	18
Total Outside of Municipality			2,500	0	0	0	2,500	
Total Utility			855,495	13,228	2,066	0	866,657	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	5,124	0	0	0	5,124		1
L	0.750	1,849	0	0	0	1,849		2
M	0.750	2,768	0	0	0	2,768		3
L	1.000	434	0	24	0	410		4
M	1.000	3,152	113	0	0	3,265		5
L	1.250	8	0	0	0	8		6
M	1.500	139	2	0	0	141		7
M	2.000	158	3	1	0	160		8
P	4.000	20	1	0	0	21		9
M	4.000	133	0	0	0	133		10
P	6.000	23	3	0	0	26		11
M	6.000	86	0	1	0	85		12
M	8.000	52	0	1	0	51		13
P	8.000	42	8	0	0	50		14
M	10.000	2	0	0	0	2		15
M	12.000	6	0	0	0	6		16
P	12.000	5	0	0	0	5		17
Total Utility		14,001	130	27	0	14,104	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,134	398	456	0	6,076	787	1
0.750	5,925	389	100	3	6,217	842	2
1.000	419	15	8	1	427	81	3
1.500	121	0	1	0	120	57	4
2.000	239	2	18	0	223	108	5
3.000	61	4	1	1	65	32	6
4.000	39	5	6	2	40	22	7
6.000	32	1	0	(2)	31	31	8
8.000	1	0	0	0	1	1	9
Total:	12,971	814	590	5	13,200	1,961	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,674	235	11	0	0	156	6,076	1
0.750	5,603	357	45	9	0	203	6,217	2
1.000	164	184	31	15	1	32	427	3
1.500	10	68	11	15	0	16	120	4
2.000	4	98	48	25	1	47	223	5
3.000	0	10	20	14	0	21	65	6
4.000	0	11	11	6	1	11	40	7
6.000	0	3	15	2	2	9	31	8
8.000	0	0	1	0	0	0	1	9
Total:	11,455	966	193	86	5	495	13,200	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,056	37	12		1,081	2
Total Fire Hydrants	1,056	37	12	0	1,081	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 600

Number of distribution system valves end of year: 1,750

Number of distribution valves operated during year: 1,000

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SALES EXPENSE - Sales Expenses (910) should be zero.
We have costs for Advertising Expense (913) so we
put these costs in (910) so the Total Operation and
Maintenance Expenses will be correct.

Account 601 - Lake Erie diving video inspection of water
filtration plant intake.

Account 614 - Major expense in 1997.

Account 633 - Roedel Hanson Assc. Inc - Reassemble pump, alignment
& repair parts.

Account 640 - W/O 4120 closed in 1997 - Filter Media Pilot Plant
investigation.

Account 641 - Increase of cost of supplies for 1998.

Account 652 - Decrease in cost of maintenance in 1998.

Account 673 - Repaired more water mains in 1998.

Account 675 - Repaired more water mains in 1998.

Account 923 - Closed Work Order 4263 - Master Plan Water Distribution.

Water Utility Plant in Service (Page W-08)

Account 343 - See page W-16

Accumulated Provision for Depreciation - Water (Page W-10)

ACCOUNT 396 - 1998 Balance First of Year is a negative balance
of (\$1,773.44) due to a fork lift being retired
in 6/96.

Water Mains (Page W-17)

Watermains within the corporate limits of the City of Manitowoc, Wisconsin
are extended in accordance with the requirement of section 144.04 as
amended in the Wisconsin State Statutes, and according to the rules and
regulations filed with the Public Service Commission of Wisconsin, and
approved by the Common Council of the said City under section 12.7 of the
Municipal Code.

Water Services (Page W-18)

Water Services are privately owned.

Property owner is billed for services installed.

Meters (Page W-19)

Adjustment of meters were made to reconcile year end balance.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	26,584,452	1
Total Sales of Electricity	26,584,452	
Other Operating Revenues		
Forfeited Discounts (450)	34,500	2
Miscellaneous Service Revenues (451)	564,840	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	222,580	5
Interdepartmental Rents (455)	23,700	6
Other Electric Revenues (456)	1,833,757	7
Total Other Operating Revenues	2,679,377	
Total Operating Revenues	29,263,829	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	17,738,744	8
Transmission Expenses (560-573)	87,453	9
Distribution Expenses (580-598)	821,278	10
Customer Accounts Expenses (901-905)	297,367	11
Sales Expenses (911-916)	135,466	12
Administrative and General Expenses (920-932)	1,997,918	13
Total Operation and Maintenance Expenses	21,078,226	
Other Expenses		
Depreciation Expense (403)	2,717,666	14
Amortization Expense (404-407)		15
Taxes (408)	1,732,914	16
Total Other Expenses	4,450,580	
Total Operating Expenses	25,528,806	
NET OPERATING INCOME	3,735,023	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	34,500	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	34,500	
Miscellaneous Service Revenues (451):		
NSF Check Charge	1,266	3
Electric Data Processing Revenue	563,574	4
Total Miscellaneous Service Revenues (451)	564,840	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Rental Contract	107,707	6
Lease Agreement-WPS Trans/Substation	114,273	7
Misc Rent From Electric Property	600	8
Total Rent from Electric Property (454)	222,580	
Interdepartmental Rents (455):		
Water Utility	23,700	9
Total Interdepartmental Rents (455)	23,700	
Other Electric Revenues (456):		
Steam & Hot Water Sales	1,823,577	10
Wisconsin Sales Tax Allowance	5,655	11
Misc Other Revenues	4,525	12
Total Other Electric Revenues (456)	1,833,757	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	139,293	1
Fuel (501)	6,525,200	2
Steam Expenses (502)	611,422	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	463,926	6
Miscellaneous Steam Power Expenses (506)	764,685	7
Rents (507)	1,077	8
Maintenance Supervision and Engineering (510)	60,367	9
Maintenance of Structures (511)	39,401	10
Maintenance of Boiler Plant (512)	1,202,298	11
Maintenance of Electric Plant (513)	155,245	12
Maintenance of Miscellaneous Steam Plant (514)	10,580	13
Total Steam Power Generation Expenses	9,973,494	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	5,856	25
Fuel (547)	61,237	26
Generation Expenses (548)	16,553	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	220	28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)	196,309	32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	280,175	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	7,479,907	34
System Control and Load Dispatching (556)	5,168	35
Other Expenses (557)		36
Total Other Power Supply Expenses	7,485,075	
Total Power Production Expenses	17,738,744	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	3,503	37
Load Dispatching (561)		38
Station Expenses (562)	8,729	39
Overhead Line Expenses (563)	16,528	40
Underground Line Expenses (564)	30	41
Miscellaneous Transmission Expenses (566)	47,410	42
Rents (567)	3,371	43
Maintenance Supervision and Engineering (568)	4,109	44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	3,773	46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	87,453	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	96,340	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	14,349	52
Overhead Line Expenses (583)	150,463	53
Underground Line Expenses (584)	35,304	54
Street Lighting and Signal System Expenses (585)	50,554	55
Meter Expenses (586)	80,989	56
Customer Installations Expenses (587)	6,011	57
Miscellaneous Distribution Expenses (588)	217,617	58
Rents (589)	1,103	59
Maintenance Supervision and Engineering (590)	36,993	60
Maintenance of Structures (591)	198	61
Maintenance of Station Equipment (592)	20,307	62
Maintenance of Overhead Lines (593)	66,385	63
Maintenance of Underground Lines (594)	14,405	64
Maintenance of Line Transformers (595)	10,581	65
Maintenance of Street Lighting and Signal Systems (596)	18,878	66
Maintenance of Meters (597)	801	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	821,278	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	9,039	69
Meter Reading Expenses (902)	73,123	70
Customer Records and Collection Expenses (903)	192,824	71
Uncollectible Accounts (904)	25,412	72
Miscellaneous Customer Accounts Expenses (905)	(3,031)	73
Total Customer Accounts Expenses	297,367	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	134,034	75
Advertising Expenses (913)	1,432	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	135,466	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	715,499	78
Office Supplies and Expenses (921)	146,352	79
Administrative Expenses Transferred -- Credit (922)	147,467	80
Outside Services Employed (923)	101,595	81
Property Insurance (924)	50,820	82
Injuries and Damages (925)	67,341	83
Employee Pensions and Benefits (926)	824,492	84
Regulatory Commission Expenses (928)	13,800	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	38,416	87
Rents (931)	25,126	88
Maintenance of General Plant (932)	161,944	89
Total Administrative and General Expenses	1,997,918	
Total Operation and Maintenance Expenses	21,078,226	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,456,295	1
Social Security		240,202	2
Wisconsin Gross Receipts Tax		929	3
PSC Remainder Assessment		35,488	4
Other (specify): NONE			5
Total tax expense		1,732,914	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.291300				5
School tax rate	mills		10.675800				6
Voc. school tax rate	mills		1.872900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.840000				10
Less: state credit	mills		1.434400				11
Net tax rate	mills		18.405600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.291300				14
Combined School Tax Rate	mills		12.548700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.840000				17
Total Tax Rate	mills		19.840000				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		18.405600				20
Net Local and School Tax Rate	mills		18.405600				21
Utility Plant, Jan. 1	\$	77,501,692	77,501,692				22
Materials & Supplies	\$	2,516,094	2,516,094				23
Subtotal	\$	80,017,786	80,017,786				24
Less: Plant Outside Limits	\$	111,335	111,335				25
Taxable Assets	\$	79,906,451	79,906,451				26
Assessment Ratio	dec.		0.864600				27
Assessed Value	\$	69,087,118	69,087,118				28
Net Local & School Rate	mills		18.405600				29
Tax Equiv. Computed for Current Year	\$	1,271,590	1,271,590				30
Tax Equivalent per 1994 PSC Report	\$	1,456,295					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	1,456,295					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	286,988		4
Structures and Improvements (311)	5,663,686	26,681	5
Boiler Plant Equipment (312)	32,756,743	1,008,872	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	5,175,125		8
Accessory Electric Equipment (315)	1,648,262		9
Miscellaneous Power Plant Equipment (316)	254,224	39,991	10
Total Steam Production Plant	45,785,028	1,075,544	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	352,901		19
Fuel Holders, Producers and Accessories (342)	221,648	20,837	20
Prime Movers (343)	4,527,601	18,036	21
Generators (344)	653,889		22
Accessory Electric Equipment (345)	397,376		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	6,153,415	38,873	
TRANSMISSION PLANT			
Land and Land Rights (350)	132,610		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			286,988	4
Structures and Improvements (311)			5,690,367	5
Boiler Plant Equipment (312)	141,198		33,624,417	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			5,175,125	8
Accessory Electric Equipment (315)			1,648,262	9
Miscellaneous Power Plant Equipment (316)	167		294,048	10
Total Steam Production Plant	141,365	0	46,719,207	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			352,901	19
Fuel Holders, Producers and Accessories (342)			242,485	20
Prime Movers (343)	4,875		4,540,762	21
Generators (344)			653,889	22
Accessory Electric Equipment (345)			397,376	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	4,875	0	6,187,413	
TRANSMISSION PLANT				
Land and Land Rights (350)			132,610	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	2,513,462	9,818	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	143,567		29
Overhead Conductors and Devices (356)	228,912		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	3,018,551	9,818	
DISTRIBUTION PLANT			
Land and Land Rights (360)	23,189	54	34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,530,952		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,370,094	53,083	38
Overhead Conductors and Devices (365)	3,046,871	98,560	39
Underground Conduit (366)	342,573	5,021	40
Underground Conductors and Devices (367)	1,964,617	268,998	41
Line Transformers (368)	3,046,707	299,675	42
Services (369)	1,124,012	68,649	43
Meters (370)	1,216,239	45,168	44
Installations on Customers' Premises (371)	308,872	17,890	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,540,806	222,991	47
Total Distribution Plant	16,514,932	1,080,089	
GENERAL PLANT			
Land and Land Rights (389)	168,385		48
Structures and Improvements (390)	973,180	40,656	49
Office Furniture and Equipment (391)	165,340	1,463	50
Computer Equipment (391.1)	1,423,151	159,113	51
Transportation Equipment (392)	807,400	102,074	52
Stores Equipment (393)	90,787		53
Tools, Shop and Garage Equipment (394)	284,272	17,688	54
Laboratory Equipment (395)	85,548	1,484	55
Power Operated Equipment (396)	69,320		56
Communication Equipment (397)	266,098	26,004	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)	9,818		2,513,462	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			143,567	29
Overhead Conductors and Devices (356)			228,912	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	9,818	0	3,018,551	
DISTRIBUTION PLANT				
Land and Land Rights (360)			23,243	34
Structures and Improvements (361)			0	35
Station Equipment (362)			1,530,952	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	28,636		2,394,541	38
Overhead Conductors and Devices (365)	41,189		3,104,242	39
Underground Conduit (366)	5,206	(9,868)	332,520	40
Underground Conductors and Devices (367)	60,477	9,868	2,183,006	41
Line Transformers (368)	30,187		3,316,195	42
Services (369)	7,122		1,185,539	43
Meters (370)	11,273		1,250,134	44
Installations on Customers' Premises (371)	3,343	(28,968)	294,451	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	16,488	(177)	1,747,132	47
Total Distribution Plant	203,921	(29,145)	17,361,955	
GENERAL PLANT				
Land and Land Rights (389)			168,385	48
Structures and Improvements (390)	22,770		991,066	49
Office Furniture and Equipment (391)		(34,678)	132,125	50
Computer Equipment (391.1)		(2,882)	1,579,382	51
Transportation Equipment (392)	54,528		854,946	52
Stores Equipment (393)			90,787	53
Tools, Shop and Garage Equipment (394)			301,960	54
Laboratory Equipment (395)			87,032	55
Power Operated Equipment (396)			69,320	56
Communication Equipment (397)	2,100	3,565	293,567	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,942		58
Other Tangible Property (399)	475,225		59
Total General Plant	4,810,648	348,482	
Total utility plant in service directly assignable	76,282,574	2,552,806	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 76,282,574	 2,552,806	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,942 58
Other Tangible Property (399)			475,225 59
Total General Plant	79,398	(33,995)	5,045,737
Total utility plant in service directly assignable	439,377	(63,140)	78,332,863
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	439,377	(63,140)	78,332,863

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	1,748,905	2.08%	117,817	1
Boiler Plant Equipment (312)	9,693,818	3.33%	1,095,678	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	4,486,830	2.97%	153,701	4
Accessory Electric Equipment (315)	979,497	2.63%	43,349	5
Miscellaneous Power Plant Equipment (316)	132,497	3.13%	8,235	6
Total Steam Production Plant	17,041,547		1,418,780	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	152,172	3.57%	12,598	13
Fuel Holders, Producers and Accessories (342)	95,613	3.57%	8,285	14
Prime Movers (343)	1,899,267	3.57%	161,662	15
Generators (344)	282,038	3.57%	23,344	16
Accessory Electric Equipment (345)	165,634	3.57%	14,186	17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	2,594,724		220,075	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	1,326,183	2.94%	73,896	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	88,798	3.70%	5,312	22
Overhead Conductors and Devices (356)	72,176	3.33%	7,622	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					1,866,722	1
312	141,198		1,115	109,768	10,759,181	2
313					0	3
314					4,640,531	4
315					1,022,846	5
316	167			(103)	140,462	6
	141,365	0	1,115	109,665	18,429,742	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					164,770	13
342					103,898	14
343	4,875				2,056,054	15
344					305,382	16
345					179,820	17
346					0	18
	4,875	0	0	0	2,809,924	
352					0	19
353	9,818				1,390,261	20
354					0	21
355					94,110	22
356					79,798	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	1,487,157		86,830	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	579,185	4.17%	63,841	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	935,890	3.67%	87,080	30
Overhead Conductors and Devices (365)	951,365	3.60%	109,905	31
Underground Conduit (366)	123,404	2.00%	6,654	32
Underground Conductors and Devices (367)	414,820	2.97%	58,844	33
Line Transformers (368)	1,118,473	3.00%	94,735	34
Services (369)	468,212	4.63%	52,400	35
Meters (370)	511,783	3.60%	44,807	36
Installations on Customers' Premises (371)	133,085	6.92%	19,237	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	485,999	3.91%	60,241	39
Total Distribution Plant	5,722,216		597,744	
GENERAL PLANT				
Structures and Improvements (390)	400,792	2.38%	23,204	40
Office Furniture and Equipment (391)	119,027	5.88%	7,074	41
Computer Equipment (391.1)	882,659	14.29%	206,623	42
Transportation Equipment (392)	555,534	15.00%	68,160	43
Stores Equipment (393)	52,137	4.00%	3,631	44
Tools, Shop and Garage Equipment (394)	184,246	6.67%	19,182	45
Laboratory Equipment (395)	61,814	5.56%	4,804	46
Power Operated Equipment (396)	54,145	12.50%	8,665	47
Communication Equipment (397)	94,226	6.67%	18,310	48
Miscellaneous Equipment (398)	789	4.76%	93	49
Other Tangible Property (399)	298,344	3.33%	15,825	50
Total General Plant	2,703,713		375,571	
Total accum. prov. directly assignable	29,549,357		2,699,000	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	9,818	0	0	0	1,564,169	
361					0	27
362					643,026	28
363					0	29
364	28,636	11,209	2,437		985,562	30
365	41,189	22,124	14,289		1,012,246	31
366	5,206	840		(164)	123,848	32
367	60,477	3,625	20,600	244	430,406	33
368	30,187		2,243		1,185,264	34
369	7,122	5,870	7	14,000	521,627	35
370	11,273	607	2,757		547,467	36
371	3,343	919	1,405		149,465	37
372					0	38
373	16,488	2,392	3,641		531,001	39
	203,921	47,586	47,379	14,080	6,129,912	
390	22,770	3,786			397,440	40
391				(5,164)	120,937	41
391.1					1,089,282	42
392	54,528		13,500		582,666	43
393					55,768	44
394					203,428	45
395					66,618	46
396					62,810	47
397	2,100				110,436	48
398					882	49
399					314,169	50
	79,398	3,786	13,500	(5,164)	3,004,436	
	439,377	51,372	61,994	118,581	31,938,183	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>29,549,357</u>		<u>2,699,000</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>439,377</u>	<u>51,372</u>	<u>61,994</u>	<u>118,581</u>	<u>31,938,183</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
Overhead Primary 7.62/13.2 (15kV)	0.71	132.10	4
Underground Primary 7.62/13.2 (15kV)	4.57	38.74	5
Overhead Secondary	-0.28	209.08	6
Underground Secondary	4.46	40.39	7
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			8
7.2/12.5 kV (12kV)			9
14.4/24.9 kV (25kV)			10
Other:			
NONE			11
Transmission System			
34.5 kV			12
69 kV		9.30	13
115 kV			14
138 kV			15
Other:			
NONE			16

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	46	8
Total	46	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	46	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	84,200	Monday	01/12/1998	18:00	45,438
February	02	80,200	Wednesday	02/04/1998	13:00	41,431
March	03	80,800	Tuesday	03/31/1998	10:00	45,813
April	04	79,900	Thursday	04/16/1998	11:15	42,897
May	05	86,300	Friday	05/29/1998	11:00	43,849
June	06	87,800	Monday	06/22/1998	13:00	46,372
July	07	100,800	Tuesday	07/14/1998	13:00	50,741
August	08	99,000	Monday	08/10/1998	13:35	53,331
September	09	91,300	Monday	09/14/1998	13:15	48,659
October	10	83,800	Wednesday	10/07/1998	11:45	47,948
November	11	82,600	Monday	11/02/1998	11:00	42,678
December	12	85,800	Tuesday	12/01/1998	18:00	45,192
Total		1,042,500				554,349

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		242,270	1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		1,903	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		244,173	7
Purchases		310,176	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		554,349	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		527,362	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		401	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		0	22
Total Used by Company		401	23
Total Sold and Used		527,763	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		26,586	27
Total Energy Losses		26,586	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.7959%	29
Total Disposition of Energy		554,349	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	RG-1	14,739	94,467	1
Commercial & Industrial	SL-1	42	4,218	2
Residential	SL-1	291	1,391	3
Total Sales for Residential Sales		15,072	100,076	
Commercial & Industrial				
Commercial	CG-1	1,483	57,678	4
Commercial & Industrial	CP-1	61	28,169	5
Commercial & Industrial	CP-2	31	42,235	6
Commercial & Industrial	CP-3	34	226,578	7
Commercial & Industrial	CP-4	3	71,256	8
Total Sales for Commercial & Industrial		1,612	425,916	
Public Street & Highway Lighting				
General	MS-1	1		9
Ornamental	MS-1	1		10
Total Sales for Public Street & Highway Lighting		2	0	
Sales for Resale				
Wisconsin Public Service	CP-4	1	1,370	11
Total Sales for Sales for Resale		1	1,370	
TOTAL SALES FOR ELECTRICITY		16,687	527,362	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		6,277,888	(5,126)	6,272,762	1
		89,170	(554)	88,616	2
		9,151		9,151	3
0	0	6,376,209	(5,680)	6,370,529	
		3,556,215	(3,689)	3,552,526	4
	94,998	1,400,562	(3,303)	1,397,259	5
117,230	114,469	1,912,087	(1,676)	1,910,411	6
360,218	726,392	9,870,636	(35,038)	9,835,598	7
179,249	161,378	2,969,412	(6,083)	2,963,329	8
656,697	1,097,237	19,708,912	(49,789)	19,659,123	
		320,286		320,286	9
		109,317	(815)	108,502	10
0	0	429,603	(815)	428,788	
		126,012		126,012	11
0	0	126,012	0	126,012	
656,697	1,097,237	26,640,736	(56,284)	26,584,452	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)		(c)		
(a)					
Name of Vendor	W P & L/ALLIANT		Wisc. Power & Light		1
Point of Delivery	Interconnect-WPS		Interconnect-WPS		2
Type of Power Purchased (firm, dump, etc.)	Gen. Purpose		Limited Term		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	Shoto/Man. Rapids		Shoto/Man. Rapids		5
Total of 12 Monthly Maximum Demands -- kW	16,000		55,000		6
Average load factor	9.5120%		95.3225%		7
Total Cost of Purchased Power	20,846		1,410,835		8
Average cost per kWh	0.0188		0.0369		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	250	0	3,177	0	12
February	209	0	3,025	0	13
March	65	0	3,328	0	14
April	0	0	3,328	0	15
May	190	0	3,025	0	16
June	158	0	3,328	0	17
July	0	0	3,479	0	18
August	125	0	3,177	0	19
September	36	0	3,177	0	20
October	78	0	3,328	0	21
November	0	0	2,874	0	22
December	0	0	3,026	0	23
Total kWh (000)	1,111	0	38,272	0	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor	Wisc. Pub. Service		Wisc. Pub. Service		29
Point of Delivery	Shoto/Man. Rapids		Shoto/Man. Rapids		30
Voltage at Which Delivered	Gen. Purp.-Scheduled		Gen. Purp.-Variable		31
Point of Metering	69kV		69kV		32
Type of Power Purchased (firm, dump, etc.)	Shoto/Man. Rapids		Shoto/Man. Rapids		33
Total of 12 Monthly Maximum Demands -- kW	16000		30000		34
Average load factor	78.8955%		84.1918%		35
Total Cost of Purchased Power	156,536		361,466		36
Average cost per kWh	0.0170		0.0196		37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	1,050	0	1,631	0	40
February	1,674	0	1,257	0	41
March	649	0	2,823	0	42
April	1,082	0	2,800	0	43
May	283	0	822	0	44
June	473	0	487	0	45
July	311	0	1,637	0	46
August	591	0	2,261	0	47
September	607	0	1,506	0	48
October	1,627	0	1,105	0	49
November	379	0	767	0	50
December	489	0	1,342	0	51
Total kWh (000)	9,215	0	18,438	0	52

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars						
(a)	(b)		(c)			
Name of Vendor	Wisc. Pub. Service		Wisc. Pub. Service		1	
Point of Delivery	Shoto/Man. Rapids		Shoto/Man. Rapids		2	
Type of Power Purchased (firm, dump, etc.)	Neg. Capacity-1		W-2 - Part Reg		3	
Voltage at Which Delivered	69kV		69kV		4	
Point of Metering	Shoto/Man. Rapids		Shoto/Man Rapids		5	
Total of 12 Monthly Maximum Demands -- kW	185,000		155,000		6	
Average load factor	97.2973%		98.7539%		7	
Total Cost of Purchased Power	3,109,644		2,420,580		8	
Average cost per kWh	0.0237		0.0217		9	
On-Peak Hours (if applicable)					10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11	
January	11,160	0	3,596	5,810	12	
February	10,080	0	3,440	5,286	13	
March	11,160	0	3,771	5,780	14	
April	10,785	0	3,607	5,940	15	
May	11,160	0	3,231	6,020	16	
June	10,800	0	3,518	5,338	17	
July	11,160	0	3,566	5,545	18	
August	11,160	0	3,453	6,359	19	
September	10,800	0	3,476	5,897	20	
October	11,175	0	3,842	5,851	21	
November	10,800	0	3,220	5,632	22	
December	11,160	0	3,491	6,071	23	
Total kWh (000)	131,400	0	42,211	69,529	24	
					25	
					26	
					27	
	(d)		(e)		28	
Name of Vendor					29	
Point of Delivery					30	
Voltage at Which Delivered					31	
Point of Metering					32	
Type of Power Purchased (firm, dump, etc.)					33	
Total of 12 Monthly Maximum Demands -- kW					34	
Average load factor					35	
Total Cost of Purchased Power					36	
Average cost per kWh					37	
On-Peak Hours (if applicable)					38	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39	
January					40	
February					41	
March					42	
April					43	
May					44	
June					45	
July					46	
August					47	
September					48	
October					49	
November					50	
December					51	
Total kWh (000)					52	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	244,173	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	100	7
Date and Hour of Such Maximum Demand	7/14/1998 13	8
Load Factor	278.7363	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated	392	12
Maximum Continuous or Dependable Capacity--kW	90	13
Is Plant Owned or Leased?		14
Total Production Expenses	8,926,714	15
Cost per kWh of Net Generation (\$)	37	16
Monthly Net Generation --- kWh (000): January	18,764	17
February	16,460	18
March	18,237	19
April	15,355	20
May	19,118	21
June	22,270	22
July	25,043	23
August	26,205	24
September	23,161	25
October	20,942	26
November	19,005	27
December	19,613	28
Total kWh (000)	244,173	29
Gas Consumed--Therms	258,615	30
Average Cost per Therm Burned (\$)	258,615.0000	31
Fuel Oil Consumed Barrels (42 gal.)	504	32
Average Cost per Barrel of Oil Burned (\$)	23.5000	33
Specific Gravity	33	34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	158,746	42
Average Cost per Ton (\$)	41.1000	43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	2,414,088	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	14,379	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0310	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	Manitowoc	Manitowoc		1
Unit Identification	MPU2	MPU1		2
Type of Generation	RECIP	STEAM		3
kWh Net Generation (000)	1,749	242,424		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	E	E		6
60-Minute Maximum Demand--kW (est. if not meas.)		100		7
Date and Hour of Such Maximum Demand		7/14/1998 13		8
Load Factor		276.7397		9
Maximum Net Generation in Any One Day	106	1,710		10
Date of Such Maximum	07/20/1998	10/07/1998		11
Number of Hours Generators Operated	392	0		12
Maximum Continuous or Dependable Capacity--kW	11	79		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	280,175	8,646,539		15
Cost per kWh of Net Generation (\$)	160.1915	35.6670		16
Monthly Net Generation --- kWh (000):				17
January	0	18,764		18
February	14	16,446		19
March	17	18,220		20
April	0	15,355		21
May	184	18,934		22
June	260	22,010		23
July	466	24,577		24
August	110	26,095		25
September	415	22,746		26
October	34	20,908		27
November	119	18,886		28
December	130	19,483		29
Total kWh (000)	1,749	242,424		30
Gas Consumed--Therms	210,464	48,151		31
Average Cost per Therm Burned (\$)	0.2300	0.3200		32
Fuel Oil Consumed Barrels (42 gal.)	504			33
Average Cost per Barrel of Oil Burned (\$)	23.5000			34
Specific Gravity	33			35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?		Y		41
Coal consumed--tons (2,000 lbs.)		158,746		42
Average Cost per Ton (\$)		41.1000		43
Kind of Coal Used		Bitum Coal		44
Average BTU per Pound		12,931		45
Water Evaporated--Thousands of Pounds		2,414,088		46
Is Water Evaporated, Metered or Estimated?		M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		9.3200		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant		1		50
Based on Coal Used Solely in Electric Generation		1		51
Average BTU per kWh Net Generation		14,379		52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0350	0.0269		54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
Manitowoc	4	1948	450	750	Water Tube	Stoker	80
Manitowoc	5	1952	450	750	Water Tube	Stoker	150
Manitowoc	6	1956	865	900	Water Tube	Stoker	175
Manitowoc	7	1964	865	900	Water Tube	Stoker	175
Manitowoc	8	1991	1100	905	Water Tube	Sweep Air	200
Manitowoc	3	1937	400	600	Water Tube	Stoker	60
Total							840

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
Manitowoc	2	1985	Reciproc	Transamerica DeLavel	4,500	7,313
Manitowoc	1	1985	Reciproc	Transamerica DeLavel	4,500	7,313
NONE						
Total						14,626

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
					kW (n)	kVA (o)			
1941	SC	3600	4160	1512	10000	12500	10000	10000	1
1950	SC	3600	13800	46876	10000	12500	10000	10000	2
1956	SC	3600	13800	79484	22000	27058	22000	22000	3
1964	SC	3600	13800	133945	32000	35556	32000	32000	4
									5
1935	SC	3600	4160	2610	5000	6250	5000	5000	6
Total				264427	79000	93864	79000	79000	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1985	13,800	1,088	5,250	6,563	5,250	5,250
1985	13,800	815	5,250	6,563	5,250	5,250
Total		1,903	10,500	13,126	10,500	10,500

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAKEFNT	NE	REV BK3	2B	A-EAST	1
Voltage--High Side	69	69	69	13,200	13,200	2
Voltage--Low Side	13	13	13	4,160	4,160	3
Num. Main Transformers in Operation	3	1	2	1	2	4
Capacity of Transformers in kVA	0	22,400	22,400	1,000	3,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW		162,000	17,300	0	684	7
Dt and Hr of Such Maximum Demand		07/31/1998	07/31/1998		08/04/1998	8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	A-WEST	C	IB	MIRRO	MIRRO BK2	16
Voltage--High Side	13,200	13,200	13,200	69	69	17
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	18
Num. of Main Transformers in Operation	1	1	2	3	1	19
Capacity of Transformers in kVA	3,000	2,000	2,500	9,999	3,000	20
Number of Spare Transformers on Hand	0	0	0	1	0	21
15-Minute Maximum Demand in kW	1,225	0	994	8,525	0	22
Dt and Hr of Such Maximum Demand	02/01/1999		01/02/1998	09/09/1998		23
Kwh Output				13:00		24

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	MIRRO BK3	REV BK 4				31
Voltage--High Side	69	69				32
Voltage--Low Side	4,160	13				33
Num. of Main Transformers in Operation	2	1				34
Capacity of Transformers in kVA	5,000	22,400				35
Number of Spare Transformers on Hand	0	0				36
15-Minute Maximum Demand in kW	1,645	20,400				37
Dt and Hr of Such Maximum Demand	04/20/1998	07/31/1998				38
Kwh Output	12:00					39

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	17,128	2,441	200,703	1
Acquired during year	681	109	14,675	2
Total	17,809	2,550	215,378	3
Retired during year	338	80	4,534	4
Sales, transfers or adjustments increase (decrease)	3			5
Number end of year	17,474	2,470	210,844	6
Number end of year accounted for as follows:				7
In customers' use	16,448	2,147	174,204	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	1,026	323	36,640	12
Total end of year	17,474	2,470	210,844	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	1	910	1
Mercury Vapor	400	1	1,970	2
Sodium Vapor	100	1,607	803,758	3
Sodium Vapor	200	698	698,207	4
Sodium Vapor	250	1,303	1,631,884	5
Total		3,610	3,136,729	
Ornamental				
Mercury Vapor	175	2	1,820	6
Sodium Vapor	70	110	233,306	7
Sodium Vapor	100	220	109,649	8
Sodium Vapor	200	460	510,704	9
Sodium Vapor	250	180	225,360	10
Total		972	1,080,839	
Other				
NONE				11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

Other Electric Revenues (456) Amount is less Steam Expenses -
Accounts 695-698 and Accounts 802-812 = \$32,445.99

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNTS 695-698 - Steam Distribution and ACCOUNTS 802-812 -
District Heating Expense are net against the steam and hot
waters sales revenues in Account 456. Revenues are net
of these expenses.

Account 500 - Increase in payroll.
Account 510 - Decrease in payroll.
Account 512 - Major repairs done to boilers in 1998.
Account 513 - Major repairs done in 1997.
Account 514 - Major repairs done in 1997.
Account 547 - Decrease use of diesel engines.
Account 548 - Repairs done to diesel engines.
Account 549 - Work Order 3541 - Exhaust stack for diesel units
closed in 1997.
Account 553 - Increase maintenance of general plant.
Account 563 - Work Order 4138 closed in 1997.
Account 566 - MPU Rapids Substation - Upgrade work done by
Wisconsin Public Service.
Account 580 - Increase in payroll.
Account 583 - Increase in payroll.
Account 585 - Unusual fixture rates in 200 watt high pressure
light fixtures.
Account 586 - Increase payroll and meter supplies.
Account 592 - MPU substation "C" - Install 20 gallons of
Novoid "A" compound in the cable terminator compartment.
Account 593 - Increase in payroll.
Account 698 - Repair of leak in steam line - expenses are
deducted from sales of steam.
Account 903 - Increase number of customer service reps.
Account 912 - Higher incentives and participation in
appliance turn-in program.
Account 923 - Decrease use of outside services.
Account 924 - Decrease in insurance cost.
Account 925 - Decrease in insurance cost.
Account 930 - Increase from goodwill expenses.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

ACCOUNT 312 - Column C = \$3,533.00 - Software Package for Modicon 884
for Demineralizer & Coal Handling Equipment
= \$326,914.85 - Improvements to Coal Storage Area
= \$21,000.00 - 36" x 60' Stacking Coal Conveyor
= \$8,379.19 - Limestone Blower
= \$39,420.09 - Controls for #8 Coal Bunker
= \$4,440.00 - Coal Handling Motor Control Center #8
= \$134,301.34 - Upgrade Controls #8 Boiler
= \$119,097.97 - Water Testing Laboratory
= \$5,330.85 - #5 Boiler-Starter for ID Fan
= \$346,455.13 - #5 Boiler-Natural Gas Burner
Retrofit Stoker

ACCOUNT 312 - Column E = \$125,000.00 - Retire #8 Boiler Instruments and
Controls
= \$16,198.00 - Retire 2 Bailey Controls

ACCOUNTS 367, 368, 373 - Column C & E = Have Additions &
Retirements During Year

ACCOUNT 366 - Column F = Reclassify \$9,867.60 to
Account 3671

ACCOUNT 367 - Column F = Reclassify \$9,867.60 from
Account 3661

ACCOUNT 371 - Column F = \$28,967.56
Correct two pole locations for
100 poles installed instead of
1 at both locations; keypunch error.

ACCOUNT 373 - Column F = \$176.51 - Adjustment to Property Acct.
Additions

ACCOUNT 391 - Column F = \$33,994.54 - Redid lease agreement and
put to Account 9033

= \$682.99 - Transfer to Electric 3911

ACCOUNT 3911 - Column C = \$1,847.45 - Wanding Device
= \$904.00 - Ithaca Printer
= \$2,925.89 - Xerox Docuprinter
= \$413.31 - HP Laserjet Printer
= \$609.61 - Therlink Adapter
= \$10,210.00 - (5) Dell Pentium Computers
= \$1,086.00 - (2) 19" Color Monitors
= \$3,600.00 - (2) Dell Pentium Computers
= \$682.99 - Brother Intellifax Machine
= \$2,376.00 - (1) Dell Pentium Computer
= \$3,082.00 - (1) Laptop Computer
= \$4,084.00 - (2) Dell Pentium Computers
= \$4,858.56 - (2) Dell Pentium Computers
= \$1,620.00 - (1) Dell Pentium Computer

ELECTRIC OPERATING SECTION FOOTNOTES

= \$1,660.00 - (1) Dell Pentium Computer
= \$3,708.00 - (2) Dell Pentium Computers
= \$1,808.00 - (1) Dell Pentium Computers
= \$79,508.90 - (1) Alphaserwer and Controller
= \$684.75 - Windows NT License-Mail Server
= \$5,229.00 - Dell Processor, US Robotics
= \$3,341.68 - (20) Corel Wordperfect Suite 8
Upgrade & Windows 95 Upgrade
= \$2,042.01 - (1) Dell Pentium Computer
= \$4,674.00 - (2) Dell Pentium Computers
= \$766.14 - Laserjet Printer
= \$2,673.56 - Xerox Laser Printer
= \$11,189.42 - Eagle Technology Software
= \$646.00 - Retainage fees for Banner

ACCOUNT 3911 - Column F = \$682.99 - Transfer from Electric 391

\$812.79 & \$203.20 & \$2,549.00 Transfer
to EDP 397

ACCOUNT 392 - Column C = \$99,880.59 - 1998 Chevrolet GMC Chassis Truck

= \$2,193.00 - Power Lift Gate - Truck #20

ACCOUNT 397 - Column F = Transfer from Electric \$812.79 + \$203.20
+ \$2,549.00

Accumulated Provision for Depreciation - Electric (Page E-08)

NONE

Electric Energy Account (Page E-13)

Line 18 - Sales for resale are erroneous include in line 18. See page E-14
for sales
for resale.

Purchased Power Statistics (Page E-16)

To complete the form we needed to put a number in
Total of 12 Monthly Maximum Demands--kW
which put a % in Average load factor
THESE TWO NUMBERS ARE NOT CORRECT!

Production Statistics Totals (Page E-17)

Line 12 - See Footnote from Page E-18 Line 12
Total is 26,405

ELECTRIC OPERATING SECTION FOOTNOTES

Production Statistics (Page E-18)

Line 7 - 60-Minute Maximum Demand--kW is 100,800 on 7/14/98
We could not enter this number without an error message.

Line 12 - Number of Hours Generators Operated MPUL is 26,013. System would not allow us to enter a number higher than 8,760.
